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In the Claims

1-53. (canceled)

54. (previously presented) A device to tow at least two vehicles comprising:
a base comprising a longitudinally extending main support beam and a support base attached to said main support beam,

a pair of wheels on opposite sides of and connected to said support base having an axis of rotation at right angles to said main support beam, said axis of rotation being located between front and rear ends of said base,

a hitch mounted on a forward end of said main support beam extending from the front end of said base for attachment to a towing vehicle,

one or more racks on said support base between said axis of rotation and said hitch for supporting a first vehicle pointed at a right angle to direction of movement of said base;

a movable vehicle locator swivel plate mounted on an upper side of and adjacent the rear end of said base to the rear of said axis of rotation for supporting two wheels of a second vehicle being towed,

said movable locator swivel plate pivoting around a vertical axis being a point of rotation for said vehicle being towed as said towing vehicle moves through a radius of a turn, and

means for adjusting said movable locator swivel plate along a longitudinal axis of said base to adjust loads on said hitch comprising a downwardly extending pivot bolt from said swivel plate engaging a hole in a series of holes in said base arranged along said longitudinal axis of said base whereby said swivel plate is movable between said holes for adjusting a load on said hitch.

55. (canceled)

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56. (previously presented) A towing device as in claim 54 where said first vehicle is a golf cart.

57. (canceled)

58. (previously presented) A towing device as in claim 54 where said first vehicle is a motorcycle.

59. (previously presented) A towing device as in claim 54 where said first vehicle is an ATV.

60. (previously presented) A towing device as in claim 54 where said first vehicle is a jet ski.

61. (currently amended) A method of towing two vehicles comprising the steps of:

using a tongue hitch attachment to pull a device that has a base, a plurality of wheels joined by an axle connected to said base, and a plurality of racks on and connected to said base between said axle and said tongue hitch attachment,

placing a first vehicle on said racks by moving said first vehicle onto said base from a side thereof whereby said first vehicle is pointed at a ninety degree angle to a direction of motion of said base,

placing two wheels of a second vehicle on a movable vehicle locator swivel plate located on a top side of said base behind said wheels adjacent a rear end of said base where said movable vehicle locator swivel plate pivots in a vertical plane on a pivot bolt attached to the bottom of said movable vehicle locator swivel plate, and

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positioning said movable vehicle locator swivel plate along a longitudinal axis for shifting weight towards and away from said tongue hitch attachment, said axle acting as a balance point for the first and second vehicles for adjusting a load on said hitch.

62-68. (canceled)